

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

App. No.: 10/665,315	Art Unit: 2615
Applicants: Cheng et al.	Examiner: Chau, Corey P.
Filed: Sept. 18, 2003	Confirmation No.: 5447
Title: MULTI-CHANNEL SURROUND SOUND EXPANSION METHOD	TKHR Ref.: 250320-1040 Lien Cheng ref. 3852-P-1425

Mail Stop: AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

AMENDMENT AND RESPONSE TO FINAL OFFICE ACTION

Sir:

The FINAL Office Action mailed July 6, 2007, has been carefully considered. In response thereto, please enter the following amendments and consider the following remarks.